

Form F-66 (IA-2) (6-30-2016)					
<div>STATE OF IOWA</div> <div>2016</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2016</div> <div>CITY OF <u>WAUKEE</u>, IOWA</div> <div>DUE: December 1, 2016</div>		<div>16202501300000</div> <div>Director of Finance</div> <div>230 W Hickman Road</div> <div>Waukee, IA 50263</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN COMPLETED, PLEASE RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Office of Auditor of State</div> <div>Lucas State Office Building</div> <div>321 E. 12th Street, 2nd Floor</div> <div>Des Moines, IA 50319</div>		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		9,167,137		9,167,137	9,911,813
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		9,167,137		9,167,137	9,911,813
Delinquent property taxes		0		0	
TIF revenues		3,229,861		3,229,861	3,351,300
Other city taxes		23,964	0	23,964	79,546
Licenses and permits		1,449,369	24,281	1,473,650	1,077,850
Use of money and property		198,444	70,870	269,314	218,675
Intergovernmental		5,335,307	37,947	5,373,254	2,340,876
Charges for fees and service		540,537	15,977,409	16,517,946	15,985,000
Special assessments		26,241	0	26,241	27,000
Miscellaneous		441,209	144,322	585,531	1,354,750
Other financing sources		14,621,114	25,000	14,646,114	20,737,572
Total revenues and other sources		35,033,183	16,279,829	51,313,012	55,084,382
Expenditures and Other Financing Uses					
Public safety		4,626,959	0	4,626,959	5,086,730
Public works		12,718,362	0	12,718,362	3,043,254
Health and social services		5,100	0	5,100	6,500
Culture and recreation		2,427,882	0	2,427,882	1,880,554
Community and economic development		1,169,104	0	1,169,104	1,052,775
General government		989,017	0	989,017	971,958
Debt service		7,394,801	0	7,394,801	6,997,179
Capital projects		113,108	0	113,108	11,653,500
Total governmental activities expenditures		29,444,333	0	29,444,333	30,692,450
Business type activities		0	10,904,550	10,904,550	18,799,001
Total ALL expenditures		29,444,333	10,904,550	40,348,883	49,491,451
Other financing uses, including transfers out		6,356,748	725,317	7,082,065	5,691,972
Total ALL expenditures/And other financing uses		35,801,081	11,629,867	47,430,948	55,183,423
Excess revenues and other sources over (Under) Expenditures/And other financing uses		-767,898	4,649,962	3,882,064	-99,041
Beginning fund balance July 1, 2015		20,483,444	31,812,640	52,296,084	31,449,940
Ending fund balance June 30, 2016		19,715,546	36,462,602	56,178,148	31,350,899
Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2016		Amount - Omit cents	Indebtedness at June 30, 2016		Amount - Omit cents
General obligation debt		\$ 23,724,060	Other long-term debt		\$ 0
Revenue debt		\$ 7,364,410	Short-term debt		\$ 0
TIF Revenue debt		\$ 26,915,000			
			General obligation debt limit		\$ 64,395,379
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted		Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
			10/27/2016		
Printed name of city clerk		Telephone →	Area Code	Number	Extension
Linda Burkhart, Finance Director			(515)	978-7919	7919
Signature of Mayor or other City official (Name and Title)			Date signed		
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 CITY OF WAUKEE						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	5,243,470	1,343,346		2,580,321			9,167,137			9,167,137	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	5,243,470	1,343,346		2,580,321	0		9,167,137		T01	9,167,137	4
5	Delinquent property taxes							0		T01	0	5
6	Total property tax	5,243,470	1,343,346		2,580,321	0	0	9,167,137			9,167,137	6
7	TIF revenues			3,229,861				3,229,861		T01	3,229,861	7
	Other city taxes											
8	Utility tax replacement excise taxes							0		T15	0	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax	13,493	3,523		5,268			22,284		T19	22,284	12
13	Hotel/motel tax							0		T19	0	13
14	Other local option taxes	1,680						1,680		T09	1,680	14
15	TOTAL OTHER CITY TAXES	15,173	3,523	0	5,268	0	0	23,964	0		23,964	15
16	Section B - LICENSES AND PERMITS	1,277,068	11,836			160,465		1,449,369	24,281	T29	1,473,650	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	4,193	1,368	8,340	13,655	26,927		54,483	24,357	U20	78,840	18
19	Rents and royalties	143,961						143,961	46,513	U40	190,474	19
20	Other miscellaneous use of money and property							0		U20	0	20
21								0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	148,154	1,368	8,340	13,655	26,927	0	198,444	70,870		269,314	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	1,449				4,500		5,949	37,947	B89	43,896	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	Total Federal grants and reimbursements	1,449	0	0	0	4,500	0	5,949	37,947		43,896	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF WAUKEE						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
41	Section D - INTERGOVERNMENTAL - Continued											41		
42												42		
43	State shared revenues											43		
44	Road use taxes		1,704,158					1,704,158		C46	1,704,158	44		
45												45		
46												46		
47												47		
48	Other state grants and reimbursements											48		
49	State grants	30,200						30,200		C89	30,200	49		
50	Iowa Department of Transportation		5,943					5,943		C89	5,943	50		
51	Iowa Department of Natural Resources	7,555						7,555		C89	7,555	51		
52	Iowa Economic Development Authority							0		C89	0	52		
53	CEBA grants							0		C89	0	53		
54	Commercial & Industrial Replacement Claim	148,128	38,038		60,714			246,880		C89	246,880	54		
55	RISE Grant					3,109,446		3,109,446			3,109,446	55		
56								0			0	56		
57								0			0	57		
58								0			0	58		
59								0			0	59		
60	Total state	185,883	1,748,139	0	60,714	3,109,446	0	5,104,182	0		5,104,182	60		
61												61		
62	Local grants and reimbursements											62		
63	County contributions	725						725			725	63		
64	Library service	11,786						11,786		D89	11,786	64		
65	Township contributions	60,580						60,580		D89	60,580	65		
66	Fire/EMT service							0		D89	0	66		
67	School-SRO	127,756						127,756		D89	127,756	67		
68	Joint City Project Reimbursement					24,329		24,329			24,329	68		
69								0			0	69		
70	Total local grants and reimbursements	200,847	0	0	0	24,329	0	225,176	0		225,176	70		
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	388,179	1,748,139	0	60,714	3,138,275	0	5,335,307	37,947		5,373,254	71		
72	Section E - CHARGES FOR FEES AND SERVICE											72		
73	Water							0	4,071,364	A91	4,071,364	73		
74	Sewer							0	4,402,687	A8Ø	4,402,687	74		
75	Electric							0		A92	0	75		
76	Gas							0	5,079,975	A93	5,079,975	76		
77	Parking							0		A6Ø	0	77		
78	Airport							0		AØ1	0	78		
79	Landfill/garbage							0	1,065,087	A81	1,065,087	79		
80	Hospital							0		A36	0	80		

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF WAUKEE						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0	560,341	A80	560,341	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees	20,979						20,979		A89	20,979	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges	100						100		A89	100	92				
93	Ambulance charges	204,134						204,134		A89	204,134	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges	121,480						121,480		A61	121,480	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify							0			0	102				
103	Copies/Mechanic Fees/Util Billing/Golf Course	193,844						193,844	797,955		991,799	103				
104	TOTAL CHARGES FOR SERVICE	540,537	0	0	0	0	0	540,537	15,977,409		16,517,946	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS				18,955	7,286		26,241		U01	26,241	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	11,019						11,019	1,833	U99	12,852	108				
109	Deposits and sales/fuel tax refunds							0		U99	0	109				
110	Sale of property and merchandise	59,349	22,290					81,639	118,679	U11	200,318	110				
111	Fines	63,647						63,647		U30	63,647	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114	Patron Rebates	27,850	8,857			56,099		92,806	23,810		116,616	114				
115	Fire Association		13,512					13,512			13,512	115				
116	Community Foundation		147,039					147,039			147,039	116				
117	Library Foundation		31,547					31,547			31,547	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	161,865	223,245	0	0	56,099	0	441,209	144,322		585,531	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF WAUKEE						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	7,774,446	3,331,457	3,238,201	2,678,913	3,389,052	0	20,412,069	16,254,829		36,666,898	121				
122												122				
123	Section H - OTHER FINANCING SOURCES											123				
124	Proceeds of capital asset sales							0		NR	0	124				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)				526,111	7,037,938		7,564,049		NR	7,564,049	125				
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126				
127	Regular transfers in and interfund loans	1,362,221			742,066			2,104,287	25,000		2,129,287	127				
128	Internal TIF loans and transfers in				3,452,778	1,500,000		4,952,778			4,952,778	128				
129								0			0	129				
130								0			0	130				
131	TOTAL OTHER FINANCING SOURCES	1,362,221	0	0	4,720,955	8,537,938	0	14,621,114	25,000		14,646,114	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	9,136,667	3,331,457	3,238,201	7,399,868	11,926,990	0	35,033,183	16,279,829		51,313,012	132				
133												133				
134	Beginning fund balance July 1, 2015	3,519,987	806,179	4,900,725	381,462	10,875,091		20,483,444	31,812,640		52,296,084	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	12,656,654	4,137,636	8,138,926	7,781,330	22,802,081	0	55,516,627	48,092,469		103,609,096	136				
137												137				
138												138				
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 CITY OF WAUKEE						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	2,237,439						2,237,439		E62	2,237,439	2
3	Purchase of land and equipment	119,057				159,941		278,998		G62	278,998	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	4,027						4,027		E89	4,027	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	780,229	14,742					794,971		E24	794,971	13
14	Purchase of land and equipment	17,447						17,447		G24	17,447	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	660,542						660,542		E32	660,542	16
17	Purchase of land and equipment	17,447						17,447		G32	17,447	17
18	Building inspections — Current operation	241,878						241,878		E66	241,878	18
19	Purchase of land and equipment	17,156						17,156		G66	17,156	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	2,869						2,869		E32	2,869	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation	354,185						354,185		E89	354,185	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	4,452,276	14,742		0	159,941	0	4,626,959			4,626,959	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF WAUKEE		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.	
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)		
41	Section B — PUBLIC WORKS											41	
42	Roads, bridges, sidewalks — Current operation		1,640,956					1,640,956		E44	1,640,956	42	
43	Purchase of land and equipment		285,032					285,032		G44	285,032	43	
44	Construction					9,201,610		9,201,610		F44	9,201,610	44	
45	Parking meter and off-street — Current operation							0		E60	0	45	
46	Purchase of land and equipment							0		G60	0	46	
47	Construction							0		F60	0	47	
48	Street lighting — Current operation		218,228					218,228		E44	218,228	48	
49	Traffic control safety — Current operation		35,037					35,037		E44	35,037	49	
50	Purchase of land and equipment		23,470					23,470		G44	23,470	50	
51	Construction					633,180		633,180		F44	633,180	51	
52	Snow removal — Current operation							0		E44	0	52	
53	Purchase of land and equipment							0		G44	0	53	
54	Highway engineering — Current operation							0		E44	0	54	
55	Purchase of land and equipment							0		G44	0	55	
56	Construction							0		F44	0	56	
57	Street cleaning — Current operation							0		E81	0	57	
58	Purchase of land and equipment							0		G81	0	58	
59	Airport (if not an enterprise) — Current operation							0		E01	0	59	
60	Purchase of land and equipment							0		G01	0	60	
61	Construction							0		F01	0	61	
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62	
63	Purchase of land and equipment							0		G81	0	63	
64	Construction							0		F81	0	64	
65	Other public works — Current operation	612,248						612,248		E89	612,248	65	
66	Purchase of land and equipment	68,601						68,601		G89	68,601	66	
67	Construction							0		F89	0	67	
68								0			0	68	
69								0			0	69	
70								0			0	70	
71								0			0	71	
72								0			0	72	
73								0			0	73	
74								0			0	74	
75								0			0	75	
76								0			0	76	
77								0			0	77	
78								0			0	78	
79								0			0	79	
80	TOTAL PUBLIC WORKS	680,849	2,202,723		0	9,834,790	0	12,718,362			12,718,362	80	

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- ContinuedCITY OF WAUKEE						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation	5,100						5,100		E32	5,100	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	5,100	0			0	0	5,100			5,100	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- ContinuedCITY OF WAUKEE						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	703,137	26,542					729,679		E52	729,679	122
123	Purchase of land and equipment					101,354		101,354		G52	101,354	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	453,306	5,477					458,783		E61	458,783	127
128	Purchase of land and equipment	24,324	35,612					59,936		G61	59,936	128
129	Construction					538,788		538,788		F61	538,788	129
130	Recreation — Current operation	510,273						510,273		E61	510,273	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	29,069						29,069		E61	29,069	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	1,720,109	67,631		0	640,142	0	2,427,882			2,427,882	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	10,919						10,919		E89	10,919	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	330,319						330,319		E89	330,319	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	357,132						357,132		E29	357,132	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates			470,734				470,734		E89	470,734	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	698,370	0	470,734	0	0	0	1,169,104			1,169,104	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF WAUKEE		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	462,687						462,687		E29	462,687	160
161	Purchase of land and equipment	44,064						44,064		G29	44,064	161
162	Clerk, Treasurer, financial administration — Current operation	133,465						133,465		E23	133,465	162
163	Purchase of land and equipment	29,346						29,346		G23	29,346	163
164	Elections — Current operation	8,101						8,101		E89	8,101	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	66,896		41,977				108,873		E25	108,873	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	64,556						64,556		E31	64,556	168
169	Purchase of land and equipment	3,590						3,590		G31	3,590	169
170	Construction					52,140		52,140		F31	52,140	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation	82,195						82,195		E89	82,195	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	894,900	0	41,977	0	52,140	0	989,017			989,017	176
177	Section G — DEBT SERVICE				7,394,801			7,394,801			7,394,801	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	7,394,801	0	0	7,394,801			7,394,801	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Debt Issuance					84,560		84,560			84,560	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0		0	84,560	0	84,560			84,560	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189	Debt Issuance					28,548		28,548			28,548	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	28,548	0	28,548			28,548	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	113,108	0	113,108			113,108	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	8,451,604	2,285,096	512,711	7,394,801	10,800,121	0	29,444,333			29,444,333	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- ContinuedCITY OF WAUKEE						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								2,675,921	E91	2,675,921	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								1,760,182	E80	1,760,182	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation								4,090,840	E93	4,090,840	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								1,015,759	E81	1,015,759	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation								345,452	E80	345,452	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF WAUKEE						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
237	Section I — BUSINESS TYPE ACTIVITIES — <i>Cont.</i>												237			
238	Other business type — Current operation										758,924	E89	758,924	238		
239	Purchase of land and equipment											G89	0	239		
240	Construction											F89	0	240		
241														241		
242	Enterprise Debt Service										257,472		257,472	242		
243	Enterprise Capital Projects												0	243		
244	Enterprise TIF Capital Projects												0	244		
245	Internal service funds — <i>Specify</i>													245		
246													0	246		
247													0	247		
248													0	248		
249													0	249		
250													0	250		
251	TOTAL BUSINESS TYPE ACTIVITIES										10,904,550		10,904,550	251		
252														252		
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	8,451,604	2,285,096	512,711	7,394,801	10,800,121	0	29,444,333	10,904,550		40,348,883	253				
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT											NE		254		
255	Regular transfers out	60,570	1,343,400					1,403,970	725,317		2,129,287	255				
256	Internal TIF loans/repayments and transfers out			4,952,778				4,952,778			4,952,778	256				
257								0			0	257				
258	TOTAL OTHER FINANCING USES	60,570	1,343,400	4,952,778	0	0	0	6,356,748	725,317		7,082,065	258				
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	8,512,174	3,628,496	5,465,489	7,394,801	10,800,121	0	35,801,081	11,629,867		47,430,948	259				
260														260		
261	Ending fund balance June 30, 2016:													261		
262	Governmental:													262		
263	Nonspendable	809,778						809,778			809,778	263				
264	Restricted	40,251	509,140	2,673,437	386,529	12,001,960		15,611,317			15,611,317	264				
265	Committed	536,305						536,305			536,305	265				
266	Assigned							0			0	266				
267	Unassigned	2,758,146						2,758,146			2,758,146	267				
268	Total Governmental	4,144,480	509,140	2,673,437	386,529	12,001,960	0	19,715,546			19,715,546	268				
269	Proprietary										36,462,602		36,462,602	269		
270	Total ending fund balance June 30, 2016	4,144,480	509,140	2,673,437	386,529	12,001,960	0	19,715,546	36,462,602		56,178,148	270				
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	12,656,654	4,137,636	8,138,926	7,781,330	22,802,081	0	55,516,627	48,092,469		103,609,096	271				
272														272		

Cell: B36
Comment: Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

Cell: B37
Comment: Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

Cell: B38
Comment: Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the comitted funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

Cell: B39
Comment: Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

Cell: B40
Comment: Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF WAUKEE

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose

Amount paid to other local governments

Correction.....

M05 \$

Health.....

M32

Highways.....

M44 16,053

Transit subsidies.....

M94

Libraries.....

M52

Police protection.....

M62 498,567

Sewerage.....

M80 1,273,141

Sanitation.....

M81 80,892

All other.....

M89 \$ 1,464,398

Purpose

Amount paid to State

Highways.....

L44 \$

All other.....

L89 \$ 599,081

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

Total salaries and wages paid.....

200 \$

Amount - Omit cents

6,564,426

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose

Debt outstanding JULY 1, 2015 (a)

Debt during the fiscal year

Debt Outstanding JUNE 30, 2016

Interest paid this year

Issued (b)

Retired (c)

General obligation (d)

TIF revenue (e)

Revenue (f)

Other (g)

(h)

1. Water utility

19U \$ 3,130,081

29U \$ 1,450,000

39U \$ 696,231

49U \$

49U \$

49U \$ 3,883,850

49U \$

191 \$ 125,487

2. Sewer utility

19U 4,893,000

29U

39U 813,000

49U 2,705,000

49U 1,375,000

49U

49U

189 113,751

3. Electric utility

19U

29U

39U

49U

49U

49U

192

4. Gas utility

19U 2,632,000

29U

39U 334,000

49U

49U

49U 2,298,000

193 85,474

5. Transit-bus

19U

29U

39U

49U

49U

49U

194

6. Industrial Revenue

19T

24T

34T

44T

44T

189

7. Mortgage revenue

19T

24T

34T

44T

44T

189

8. TIF revenue

19U 26,530,000

29U

39U 990,000

49U

49U 25,540,000

49U

49U

189 686,904

Other-Specify

19U

29U

39U

49U

49U

49U

49U

189

9. Corp Purpose

16,774,442

7,340,000

4,204,442

19,910,000

621,557

PW Bldg

19U 1,015,000

29U

39U 155,000

49U 860,000

49U

49U

49U

189 31,525

Golf Course

19U 930,674

29U

39U 139,054

49U 249,060

49U

49U 542,560

49U

189 28,249

Storm Water

19U

29U

39U

49U

49U

49U

49U

189

12. Utility

0

640,000

0

640,000

0

13.

19U

29U

39U

49U

49U

49U

49U

189

14.

19U

29U

39U

49U

49U

49U

49U

189

Total long-term debt

55,905,197

9,430,000

7,331,727

23,724,060

26,915,000

7,364,410

0

1,692,947

B. Short-term debt

Outstanding as of JULY 1, 2015

Outstanding as of JUNE 30, 2016

61V \$

64V \$

Amount - Omit cents

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Assessed Valuations by Levy Authority and County, AY2014/FY2016

Actual valuation -- January 1, 2014

\$

1,287,907,585

x .05 = \$

64,395,379

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016

Type of asset

Amount - Omit cents

Bond and interest funds (a)

Bond construction funds (b)

Pension/retirement funds (c)

all other funds (d)

Total (e)

Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.

W01 \$

2,162,075

W31 \$

18,326,940

W61

19,058,171

39,547,186

REMARKS

V98

Continued on next page

Page 13

FORM F-66(IA-2) (6-1-2016)